

A1
The SOG film 18 having the laminated structure (18a and 18b) which is the same as that of the first preferred embodiment is formed over the gate electrodes 14 so as to cover the gate electrodes 14. The conductive part 21 as a bit line is formed between the gate electrodes 14. The conductive part 21 is the same as that of the first preferred embodiment. The two memory cells share conductive part 21. The conductive part 21 as the bit line can be formed in the same manner as explained in Fig. 1(a) through Fig. 1(c).

At page 15, line 6, please delete the paragraph beginning with "When the SOG film 35 ...", and replace the aforementioned paragraph with the following paragraph.

A2
When the SOG film 35 having the relatively high moisture absorption property exists between the top surface of the dummy layer 34 and the insulator 37, the SOG film 35 may act as a path through which the moisture passes. In the conventional technique, the SOG film 35 located between the top surface of the dummy layer 34 and the insulator 37 is removed by etching back the entire surface of the SOG film 35 to overcome the moisture passing problem. Then, the insulator 37 and the cover film 38 are formed over the etched surface of the SOG film 35.

In the Claims

Please add the following claims:

- A3
15. (Newly Added) A semiconductor device as recited in claim 10, wherein said second SOG layer further includes ions chosen from the group consisting essentially of: argon; fluorine; nitrogen; IIIb-element; IVb-element; Vb-element; VIb-element; VIIb-element; IVa-element; and Va-element.
 16. (Newly Added) A semiconductor device as recited in claim 13, wherein said second SOG layer further includes ions chosen from the group consisting essentially of: